



99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

SENATE JOINT RESOLUTION

CONSTITUTIONAL AMENDMENT

SC0011

Introduced 2/11/2015, by Sen. Kwame Raoul

SYNOPSIS AS INTRODUCED:

ILCON Art. IX, Sec. 3

Proposes to amend the Revenue Article of the Illinois Constitution. Removes a provision that provides that a tax on income shall be measured at a non-graduated rate. Provides that, for any income tax imposed upon corporations, the rate shall not exceed the weighted average rate imposed on individuals by more than a ratio of 8 to 5. Effective upon being declared adopted.

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1 SENATE JOINT RESOLUTION
2 CONSTITUTIONAL AMENDMENT

3 RESOLVED, BY THE SENATE OF THE NINETY-NINTH GENERAL
4 ASSEMBLY OF THE STATE OF ILLINOIS, THE HOUSE OF REPRESENTATIVES
5 CONCURRING HEREIN, that there shall be submitted to the
6 electors of the State for adoption or rejection at the general
7 election next occurring at least 6 months after the adoption of
8 this resolution a proposition to amend Section 3 of Article IX
9 of the Illinois Constitution as follows:

10 ARTICLE IX
11 REVENUE

12 (ILCON Art. IX, Sec. 3)

13 SECTION 3. LIMITATIONS ON INCOME TAXATION

14 (a) ~~A tax on or measured by income shall be at a~~
15 ~~non-graduated rate.~~ At any one time there may be no more than
16 one income ~~such~~ tax imposed by the State for State purposes on
17 individuals and one such tax so imposed on corporations. In any
18 such tax imposed upon corporations the rate shall not exceed
19 the weighted average rate imposed on individuals by more than a
20 ratio of 8 to 5.

21 (b) Laws imposing taxes on or measured by income may adopt
22 by reference provisions of the laws and regulations of the
23 United States, as they then exist or thereafter may be changed,

1 for the purpose of arriving at the amount of income upon which
2 the tax is imposed.

3 (Source: Illinois Constitution.)

4 SCHEDULE

5 This Constitutional Amendment takes effect upon being
6 declared adopted in accordance with Section 7 of the Illinois
7 Constitutional Amendment Act.